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-and-

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Columbus, Ohio 43215
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Fax: 614/464-2634
scupps@keglerbrown.com

Attorneys for Ashland, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:) Chapter 11
)
DELPHI CORPORATION, et al.,) Case No. 05-44481 (RDD)
)
Debtors.) (Jointly Administered)
)

**RESPONSE OF ASHLAND, INC. TO
DEBTORS' TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION**

Ashland, Inc. ("Ashland"), by and through its counsel, Patterson Belknap Webb & Tyler LLP and Kegler Brown Hill & Ritter, hereby files its response ("Response") to the Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claims Subject to Modification That Is Subject to Prior Order filed

on or about December 21, 2007 (Docket # 11588) (“Claims Objection”). In support of its Response, Ashland respectfully represents as follows:

BACKGROUND

1. Ashland is a global, diversified chemical company operating through four wholly owned divisions. Ashland manufactures, buys and resells chemicals, plastics and composite materials.

2. On October 8 and 14, 2005 (“Petition Date”), Delphi Corporation and various affiliated companies (collectively, “Debtors”), commenced voluntary cases under Chapter 11 of the Bankruptcy Code (“Code”).

3. Prior to the Petition Date Ashland was one of Debtors’ suppliers, supplying the Debtors with various chemical materials (collectively, “Goods”), including Arofene™, a structural adhesive which Debtors used in their manufacturing operations.

4. As of the Petition Date, Debtors owed Ashland no less than \$262,636.04 on account of Ashland’s sale of Goods to Debtors and Debtors’ failure to pay for those Goods.

5. On or about April 25, 2006, Ashland timely filed its proof of claim (“Ashland Claim”) asserting an unsecured claim against Delphi Corporation in the amount of \$262,636.04 (“Claim Amount”) on account of Debtors’ failure to pay for Goods.

6. As *prima facie* evidence of its claim, Ashland attached various account statements (“Account Statements”) to the Ashland Claim printed from Ashland’s automated accounts receivable system. The Account Statements delineate, *inter alia*, the specific Debtor account number, the invoice number (DocumentNo), the delivery date and location to which Goods were delivered and the specific amounts due therefor.

7. On or about December 21, 2007, the Debtors filed their Claims Objection, objecting to the Ashland Claim and seeking to reduce it from \$262,636.04 to \$211,679.07

computed as follows: \$208,922.21 as a general unsecured claim against Delphi Automotive Systems (Debtor 05-44640), \$1,672.00 as a general unsecured claim against Delphi LLC (Debtor 05-44615), and \$1,084.86 as a general unsecured claim against Delphi Connection Systems (Debtor 05-44624).

8. Ashland does not agree with and opposes Debtors' proposed reduction of the Ashland Claim.

LAW AND ARGUMENT

9. Debtors' only asserted basis for the Claims Objection in its notice thereof ("Notice") is that the Ashland Claim constitutes a "Claim Subject to Modification." The Claims Objection reveals further only that the basis for a claim being a "Claim Subject to Modification" could be any of the following: it (a) does not account for amounts that may have been paid or credited against such Claims prior to the commencement of these cases, (b) may include post-petition liabilities, (c) does not account for amounts that may have been paid or credited against such claim following the commencement of these cases, (d) was docketed and filed against the wrong Debtor entity, and/or (e) is misclassified as a priority or secured claims.

10. After the filing of the Claims Objection, Ashland received a spreadsheet ("Delphi Spreadsheet") from a Delphi claims analyst. See Affidavit of Michael W. Wright sworn to January 17, 2008 submitted herewith ("Wright Affidavit"). The Delphi Spreadsheet did little more than the Claims Objection, however, to demonstrate the specific grounds for the Debtors' objection to Ashland's Claim. The reasons for the reduction advanced under the Delphi Spreadsheet included only such vague statements as: "claimant unwilling to substantiate," "line item paid," or "plant unwilling/incapable of substantiation of booking error."

11. As stated by this Court in Waterman S.S. Corp. v. Aguiar, 200 B.R. 770, 774-75 (Bankr. S.D.N.Y. 1996):

In many instances, the mere filing of a proof of claim is sufficient to carry the day. The burden of going forward then shifts to the objector to produce evidence negating the *prima facie* validity of the filed claim.

Waterman at 774-75. It is the objector's initial burden to overcome the *prima facie* validity of a proof of claim. Riverbank, Inc. v. Make Meat Corp., 1999 WL 178788 at *3-4 (S.D.N.Y. March 31, 1999), and cases cited therein; In re Allegheny Int'l, Inc., 954 F.2d 167, 173-74 (3d Cir. 1992).

Upon objection, the proof of claim provides some evidence as to its validity and amount and is strong enough to carry over a mere formal objection without more. To defeat the claim, the objector must come forward with sufficient evidence and show facts tending to defeat the claim by probative force equal to that of the allegations in the proofs of claims themselves.

Lundell v. Anchor Constr. Specialists, Inc., 223 F.3d 1035, 1039 (9th Cir. 2000)(internal quotations and citations omitted). "The case law is clear. To prevail, the objector must affirmatively *produce* evidence to counter the creditor's claim." Riverbank, Inc. v. Make Meat Corp. at *4 (emphasis original).

12. The Claims Objection, a "mere formal objection" at best, offers no evidence to negate the facts contained in the Ashland Claim and the Account Statements attached to it. Indeed, the Claims Objection and the Delphi Spreadsheet do not even specify the basis of Debtors' objection to the Ashland Claim, let alone support it.

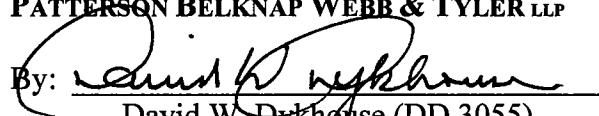
13. Without waiving its legal argument that Debtor have failed to carry their burden of coming forward with evidence to rebut the *prima facie* validity of the Ashland Claim, Ashland has also rebutted the Debtors' factual allegations (ephemeral as they are) with the Wright Affidavit, which Ashland incorporates by reference herein. The Wright Affidavit establishes that the Claims Objection is factually baseless.

CONCLUSION

WHEREFORE, Ashland respectfully requests that the Court deny the relief requested in Debtors' Claims Objection (as it relates to the Ashland Claim) and grant such other and further relief to Ashland as may be just and proper.

Dated: New York, New York
January 18, 2008

PATTERSON BELKNAP WEBB & TYLER LLP

By: 
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New York, New York 10036-6710
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Attorneys for Ashland, Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:) Chapter 11
DELPHI CORPORATION, et al.,) Case No. 05-44481 (RDD)
Debtors.) (Jointly Administered)

**AFFIDAVIT OF MICHAEL W. WRIGHT IN SUPPORT OF RESPONSE OF ASHLAND,
INC. TO DEBTORS' TWENTY-FOURTH OMNIBUS CLAIMS OBJECTION**

STATE OF OHIO)
) ss
COUNTY OF FRANKLIN)

I, Michael W. Wright, an individual over the age of 18, having been duly cautioned and sworn, depose and state as follows:

1. I am a Senior Credit Representative for Ashland, Inc. ("Ashland").
2. As part of my responsibilities as a Senior Credit Representative for Ashland, I am responsible for reviewing and reconciling customer invoices and resolving billing disputes. I have working knowledge of Ashland's billing practices and procedures and systems and have specific knowledge concerning Ashland's business relationship and billing practices with the Debtors in the above-styled case.
3. On or about January 7, 2008, Doug Cassidy, a proof of claims analyst for Delphi provided Ashland with a spreadsheet (the "Delphi Spreadsheet") which attempted to identify the particular invoices or variance items which the Debtors objected to and the basis for the Debtors' objections under the Debtors' Twenty-Fourth Omnibus Objection Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to (A) Duplicate or Amended Claims, (B) Claims Not Reflected on Debtors'

Books and Records, (C) Untimely Claims, and (D) Claims Subject to Modification, Modified Claims Asserting Reclamation, and Claims Subject to Modification That Is Subject to Prior Order (the "Claims Objection"). A copy of the Delphi Spreadsheet provided to Ashland is attached hereto as Exhibit A.

4. After receiving Delphi's Spreadsheet, I reviewed Ashland' business records and payment systems to reconcile the adjustments sought under the Delphi Spreadsheet, including retrieving original copies of the disputed invoices under which the adjustments are sought. Attached hereto as Exhibit B are Ashland's invoices (the "Disputed Invoices") which correspond to the adjustments the Debtors seek to make to Ashland's Claim under the Delphi Spreadsheet and Claims Objection.

5. My review and analysis of Ashland's business records and the Disputed Invoices reveal that the adjustments sought by the Debtors under the Delphi Spreadsheet and Claims Objection are erroneous and should not be permitted as set forth in greater detail under the following table:

Delphi Spreadsheet Document Description	Ashland Disputed Invoice # or Variance #.	Reconciliation and/or Adjustment Sought by Debtors' and Asserted Basis Therefor	Debtors' Adjustment Should Not Be Permitted Because
HA025203808065001-0077146	Invoice 324971 attached.	Pricing of \$5928.00 less container charge	Invoice establishes \$30,972.00 due without any deduction.
H404DSR5203649037001	N/A	Delphi debit memo	Per Ashland's system, claimed cash discount unearned
S543696300-1600083496	Invoices 324971, 329201, and 37150 attached.	Claimant has provided viewpoint, plant unwilling-incapable of substantiation of booking error	Ashland's records reveal these invoices belong to Variance # 1600083496, # created upon conversion of Ashland's accounts payable system.
S543696300-1800405104	Invoice 364164 attached.	Line Item Paid	Erroneous because only one line item under invoice. Invoice establishes proper amount.
S543696300-1800211810	Invoice 309009 attached.	Claimant unwilling/unable to substantiate	Invoice Provided
S543696300-1800250275	Invoice 317961 attached.	Claimant unwilling/unable to substantiate	Invoice Provided
S543696300-1800280766	Invoice 324972 attached.	Claimant unwilling/unable to substantiate	Invoice Provided
S543696300-1401178784	Invoice 371140 attached.	\$7,116.00 Deduction to Ashland Claim	Delphi underpaid this invoice by \$7,116.00.

Further, affiant sayeth naught.

Michael W. Wright
Michael W. Wright

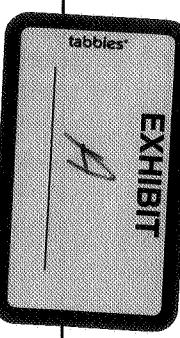
Subscribed and sworn to before me this 17th day of January, 2008

Beverly Picklesimon
Notary Public for Ohio



BEVERLY PICKLESIMON
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES JUNE 16, 2010

Document Description	Co. #	Invoice Date	Date of Service	Amount Claimed per POC	Reconciled Amount	Adjustment to Claimed Amount		Resolution
DAS LLC PORTION OF CLAIM:								
Agreed amounts - totals				138,972.48	138,972.48	-		
R4025204297499001 - 85725439	39	8/26/05		17,138.90	17,118.90	20.00	Pricing difference	
H4025203572879001 - 85749645	39	9/6/05		1,652.97	1,630.47	22.50	Pricing difference	
H4025203627621001 - 85767769	39	9/14/05		1,934.75	1,902.91	31.84	Pricing difference	
H4025203720981001 - 85800964	39	9/28/05		1,662.97	1,630.47	32.50	Pricing difference	
J2025203751556001 - 85811355	39	9/30/05		1,990.00	1,960.00	30.00	Pricing difference	
FR04CAMPWE62322011003 - 85811840	39	9/30/05		8,360.00	8,350.00	10.00	Pricing difference	
J2025203766726001 - 85816970	39	10/3/05		11,646.50	11,616.50	30.00	Pricing difference	
H4025203776572001 - 85818462	39	10/5/05		1,390.43	1,359.42	31.00	Pricing difference	
HA025203808065001 - 0077146	39	6/17/05		30,972.00	25,044.00	5,928.00	Pricing of \$5,928.00 less container charge of \$192.00	
RY04ADMISCTS1005 - DISCTS1005	39	10/1/05		(629.22)	629.22	Delphi debit memo		
H404DSR5203649037001 - 1401065826	39	9/18/05		(13.72)	13.72	Delphi debit memo		
R404ADM12302 - 12302	39	10/7/05		(15,742.02)	(15,742.02)	Delphi took credit post-petition		
S543696300 - 1600083496	39	2/3/04		34,727.19	-	34,727.19	Claimant has provided viewpoint/plant unwilling-incapable of substantiation of booking error	
S543696300 - 1800405104	39	4/13/05		5,682.01	-	5,632.01	Line item was paid	
S543696300 - 1800211810	39	6/25/02		450.00	-	450.00	Claimant unable/unwilling to substantiate	
S543696300 - 1800250275	39	12/11/02		7,950.00	-	7,950.00	Claimant unable/unwilling to substantiate	
S543696300 - 1800280766	39	4/28/03		3,975.00	-	3,975.00	Claimant unable/unwilling to substantiate	
S543696300 - 1401178784	39	10/4/05		7,116.00	-	7,116.00		
MECHATRONIC PORTION	15	10/6/05		1,672.00	1,672.00	-	Agreed	
CONNECTIONS PORTION:				-	-	-		
93583453	31	9/23/05		774.95	774.95	-	Agreed	
93583455	31	9/23/05		309.91	309.91	.00	Agreed	
TOTAL CONNECTIONS				1,084.86	1,084.86			
Total				262,636.04	211,679.07	(51,956.97)		



EXHIBIT

tabbed

B

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 2/15/2007

CONSIGNEE ADDRESS
DELPHI CHASSIS
% TERMINAL COLD STORAGE
20 BAKERS STREET
DAYTON OH 45402

BILLING ADDRESS
DELPHI CHASSIS
EAG DISBURSEMENT CENTER
P.O. BOX 1550
FLINT MI 48501 1550

INVOICE NUMBER 367590
SALES REPRESENTATIVE 187
SALES ORDER NUMBER 77146
CUSTOMER ORDER NUMBER 550000944
PAYMENT TERMS 31 NET 30 DAYS
ACCOUNT NUMBER 3696300 000

INVOICE DATE 6/17/2005
SHIPPED DATE 6/16/2005
SHIPPED FROM 544
SHIPPED VIA
FREIGHT TERMS COLLECT
FOB SHIPPING POINT

SAP DOC. NUMBER 1800416001

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 986-Z1-50 80163	24.00		11,400.00	P	2.70000	30,780.00
STEEL CONTAINER SURCHARGE (1.00	E	192.00000	192.00

TOTAL INVOICE 30,972.00

\$5,928
Unknown
price?

PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

TERMS AND CONDITIONS (as of 6/2003)

1. Payment of this invoice constitutes final acceptance by the Customer of the products described on the invoice.
2. Payments not made within the terms stated on the front of this invoice are subject to late payment charges by Seller.
3. These commodities, technology or software are exported from the United States in accordance with the export administration regulations. Diversion contrary to the United States law prohibited.
4. Any communications concerning disputed debts, including but not limited to, an instrument tendered as full satisfaction of a debt, are to be sent to the following address:

Ashland Specialty Chemical Company
Attention: Credit Department
P.O. Box 2219
Columbus, Ohio 43216

(unc)

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 10/16/2007

CONSIGNEE ADDRESS
DELPHI CHASSIS
PLANT 3, DOCK 4
CINCINNATI ST
DAYTON OH 45414

BILLING ADDRESS
DELPHI CHASSIS
EAG DISBURSEMENT CENTER
P.O. BOX 1550
FLINT MI 48501 1550

INVOICE NUMBER 324971
SALES REPRESENTATIVE 173
SALES ORDER NUMBER 31389
CUSTOMER ORDER NUMBER 550004520
PAYMENT TERMS 31 NET 30 DAYS
ACCOUNT NUMBER 3696300 000

INVOICE DATE 4/28/2003
SHIPPED DATE 4/28/2003
SHIPPED FROM 542
SHIPPED VIA HMES
FREIGHT TERMS COLLECT
FOB SHIPPING POINT

SAP DOC. NUMBER

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 1907	3.00		7,740.00	P	.00000	.00
**(900 GA @ \$13.25)	.00		.00		.00000	11,925.00

PO NO FOR 1907 IS 550004520

TOTAL INVOICE 11,925.00

PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

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ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 10/16/2007

CONSIGNEE ADDRESS	BILLING ADDRESS
DELPHI CHASSIS	DELPHI CHASSIS
PLANT 3, DOCK 4	EAG DISBURSEMENT CENTER
CINCINNATI ST	P.O. BOX 1550
DAYTON OH 45414	FLINT MI 48501 1550

INVOICE NUMBER	329201	INVOICE DATE	7/14/2003
SALES REPRESENTATIVE	173	SHIPPED DATE	7/13/2003
SALES ORDER NUMBER	37148	SHIPPED FROM	542
CUSTOMER ORDER NUMBER	550004520	SHIPPED VIA	XXXX
PAYMENT TERMS	31 NET 30 DAYS	FREIGHT TERMS	COLLECT
ACCOUNT NUMBER	3696300 000	FOB	SHIPPING POINT

SAP DOC. NUMBER 1800298319

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 1907	3.00		7,740.00	P	.00000	.00
**(900 GA @ \$13.25)	.00		.00		.00000	11,925.00

PO NO FOR 1907 IS 550004520

TOTAL INVOICE 11,925.00

PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

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ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 10/16/2007

CONSIGNEE ADDRESS	BILLING ADDRESS
DELPHI CHASSIS	DELPHI CHASSIS
PLANT 3, DOCK 4	EAG DISBURSEMENT CENTER
CINCINNATI ST	P.O. BOX 1550
DAYTON OH 45414	FLINT MI 48501 1550

INVOICE NUMBER	329202	INVOICE DATE	7/14/2003
SALES REPRESENTATIVE	173	SHIPPED DATE	7/13/2003
SALES ORDER NUMBER	37150	SHIPPED FROM	542
CUSTOMER ORDER NUMBER	550004520	SHIPPED VIA	XXXX
PAYMENT TERMS	31 NET 30 DAYS	FREIGHT TERMS	COLLECT
ACCOUNT NUMBER	3696300 000	FOB	SHIPPING POINT

SAP DOC. NUMBER 1800298320

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 1907	1.00		2,557.00	P	.00000	.00
**(297.32558 GA @ \$13.25)	.00		.00		.00000	3,939.56

PO NO FOR 1907 IS 550004520

TOTAL INVOICE 3,939.56

PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

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Columbus, Ohio 43216

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 2/15/2007

CONSIGNEE ADDRESS
DELPHI CHASSIS
8 TERMINAL COLD STORAGE
20 BAKERS STREET
DAYTON OH 45402

BILLING ADDRESS
DELPHI CHASSIS
EAG DISBURSEMENT CENTER
P.O. BOX 1550
FLINT MI 48501 1550

INVOICE NUMBER 364164
SALES REPRESENTATIVE 187
SALES ORDER NUMBER 77145
CUSTOMER ORDER NUMBER 550000944
PAYMENT TERMS 31 NET 30 DAYS
ACCOUNT NUMBER 3696300 000

INVOICE DATE 4/13/2005
SHIPPED DATE 4/13/2005
SHIPPED FROM 544
SHIPPED VIA HMES
FREIGHT TERMS COLLECT
FOB SHIPPING POINT

SAP DOC. NUMBER 1800405104

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 986-Z1-50	12.00		5,700.00	P	2.70000	15,390.00
80163						

STEEL CONTAINER SURCHARGE (1.00	E	96.00000	96.00
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TOTAL INVOICE	15,486.00
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PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

TERMS AND CONDITIONS (as of 6/2003)

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Ashland Specialty Chemical Company
Attention: Credit Department
P.O. Box 2219
Columbus, Ohio 43216

(104)

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 2/15/2007

CONSIGNEE ADDRESS	BILLING ADDRESS
DELPHI CHASSIS	DELPHI CHASSIS
PLANT 3, DOCK 4	EAG DISBURSEMENT CENTER
CINCINNATI ST	P.O. BOX 1550
DAYTON OH 45414	FLINT MI 48501 1550
INVOICE NUMBER 309009	INVOICE DATE 6/25/2002
SALES REPRESENTATIVE 173	SHIPPED DATE 6/25/2002
SALES ORDER NUMBER 85648	SHIPPED FROM 542
CUSTOMER ORDER NUMBER DCB05883	SHIPPED VIA
PAYMENT TERMS 31 NET 30 DAYS	FREIGHT TERMS COLLECT
ACCOUNT NUMBER 3696300 000	FOB SHIPPING POINT

SAP DOC. NUMBER

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
FREIGHT CHARGE - PHENOLICS	1.00	E			450.00000	450.00

THIS IS TO BILL CUST FOR FRT
INCURRED
ON INV 308870 PO 5550004520
SHIPPED TO THE NEEDMORE RD
FACILITY
1 TOTE OF AROFENE 1907 ON 6-24
DELPHI PART NO 18070014

TOTAL INVOICE 450.00

PLEASE REMIT TO: ASHLAND CHEMICAL, CO.
PO BOX 93263
CHICAGO IL 60673-3263

TERMS AND CONDITIONS (as of 6/2003)

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Ashland Specialty Chemical Company
Attention: Credit Department
P.O. Box 2219
Columbus, Ohio 43216

(d)(6)

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 2/15/2007

CONSIGNEE ADDRESS
DELPHI CHASSIS
PLANT 3, DOCK 4
CINCINNATI ST
DAYTON OH 45414

BILLING ADDRESS
DELPHI CHASSIS
EAG DISBURSEMENT CENTER
P.O. BOX 1550
FLINT MI 48501 1550

INVOICE NUMBER 317961
SALES REPRESENTATIVE 173
SALES ORDER NUMBER 95500
CUSTOMER ORDER NUMBER 5550004520
PAYMENT TERMS 31 NET 30 DAYS
ACCOUNT NUMBER 3696300 000

INVOICE DATE 12/11/2002
SHIPPED DATE 12/11/2002
SHIPPED FROM 542
SHIPPED VIA HMES
FREIGHT TERMS COLLECT
FOB SHIPPING POINT

SAP DOC. NUMBER

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 1907	2.00		5,160.00	P	.00000	.00
**(600 GA @ \$13.25)	.00		.00		.00000	7,950.00

PO NO FOR 1907 IS 550004520

TOTAL INVOICE 7,950.00

PLEASE REMIT TO: ASHLAND CHEMICAL, CO.
PO BOX 93263
CHICAGO IL 60673-3263

TERMS AND CONDITIONS (as of 6/2003)

1. Payment of this invoice constitutes final acceptance by the Customer of the products described on the invoice.
2. Payments not made within the terms stated on the front of this invoice are subject to late payment charges by Seller.
3. These commodities, technology or software are exported from the United States in accordance with the export administration regulations. Diversion contrary to the United States law prohibited.
4. Any communications concerning disputed debts, including but not limited to, an instrument tendered as full satisfaction of a debt, are to be sent to the following address:

Ashland Specialty Chemical Company
Attention: Credit Department
P.O. Box 2219
Columbus, Ohio 43216

(340)

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 2/15/2007

CONSIGNEE ADDRESS	BILLING ADDRESS
DELPHI CHASSIS	DELPHI CHASSIS
PLANT 3, DOCK 4	EAG DISBURSEMENT CENTER
CINCINNATI ST	P.O. BOX 1550
DAYTON OH 45414	FLINT MI 48501 1550
INVOICE NUMBER 324972	INVOICE DATE 4/28/2003
SALES REPRESENTATIVE 173	SHIPPED DATE 4/28/2003
SALES ORDER NUMBER 31395	SHIPPED FROM 542
CUSTOMER ORDER NUMBER 5440004520	SHIPPED VIA HMES
PAYMENT TERMS 31 NET 30 DAYS	FREIGHT TERMS COLLECT
ACCOUNT NUMBER 3696300 000	FOB SHIPPING POINT

SAP DOC. NUMBER

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 1907	1.00		2,580.00	P	.00000	.00
**(300 GA @ \$13.25)	.00		.00		.00000	3,975.00

PO NO FOR 1907 IS 550004520

TOTAL INVOICE 3,975.00

PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

TERMS AND CONDITIONS (as of 6/2003)

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Ashland Specialty Chemical Company
Attention: Credit Department
P.O. Box 2219
Columbus, Ohio 43216

(Signature)

ASHLAND.

ASHLAND SPECIALTY CHEMICAL COMPANY
SPECIALTY POLYMERS & ADHESIVES

FEDERAL ID# 20-0865835

REPRINT DATE: 10/25/2007

CONSIGNEE ADDRESS
DELPHI CHASSIS/NEEDMORE
3100 NEEDMORE RD DOCK 101

BILLING ADDRESS
DELPHI CHASSIS
EAG DISBURSEMENT CENTER
P.O. BOX 1550

DAYTON OH 45414

FLINT MI 48501 1550

INVOICE NUMBER 371140
SALES REPRESENTATIVE 187
SALES ORDER NUMBER 85378
CUSTOMER ORDER NUMBER 550004520
PAYMENT TERMS 31 NET 30 DAYS
ACCOUNT NUMBER 554 3696300 002
SAP DOC. NUMBER 1800426611

INVOICE DATE 8/25/2005
SHIPPED DATE 8/25/2005
SHIPPED FROM 542
SHIPPED VIA XXXX
FREIGHT TERMS COLLECT
FOB DESTINATION

DESCRIPTION	QUANTITY	UNIT	NET QUANTITY	UNIT	PRICE	AMOUNT
AROFENE 1907	4.00		10,320.00	P	2.20000	22,704.00

SHIPPING MUST FAX
ASN(ADVANCE
SHIPPING NOTIFICATION) TO
J-COM
THE DAY OF SHIPPING TO FAX NO
810-694-8224
THIS NEEDS TO BE DONE AT THE
TIME
OF SHIPPING, IF SHIPMENT GETS
THERE
BEFORE THEY GET THE ASN THEY
CHG US
\$550.00 (ESPECIALLY WHEN

Deduction
\$1,116.00
Unknown.

PLEASE REMIT TO: ASHLAND INC.
PO BOX 93263
CHICAGO IL 60673-3263

TERMS AND CONDITIONS (as of 6/2003)

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Ashland Specialty Chemical Company
Attention: Credit Department
P.O. Box 2219
Columbus, Ohio 43216



TOTAL P.01